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DEPARTMENT OF COMMERCE

International Trade Administration

C-570-968

Aluminum Extrusions from the People's Republic of China: Final Results of Countervailing Duty Administrative Review; 2012

AGENCY: Enforcement and Compliance, International Trade Administration, Department of

Commerce.

SUMMARY: The Department of Commerce (the Department) completed its administrative review of the countervailing duty (CVD) order on aluminum extrusions from the People's Republic of China (PRC) for the January 1, 2012, through December 31, 2012, period of review (POR). We determine that the Alnan Companies¹ and Jiangsu Changfa Refrigeration Co., Ltd. (Jiangsu Changfa) received countervailable subsidies during the POR. The final net subsidy rates are listed below in "Final Results of the Review."

DATES: Effective Date: [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*] FOR FURTHER INFORMATION CONTACT: Kristen Johnson and Joy Zhang, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone (202) 482-4793 and (202) 482-1168, respectively.

¹ The Alnan Companies are Alnan Aluminum Co., Ltd. (Alnan Aluminum), Alnan Aluminum Foil Co., Ltd. (Alnan Foil), Alnan (Shanglin) Industry Co., Ltd. (Shanglin Industry), and Shanglin Alnan Aluminum Comprehensive Utilization Power Co., Ltd. (Shanglin Power). Kromet International Inc., one of the selected mandatory respondents in this administrative review, reported that it is a Canada-based company that sold subject merchandise produced by the Alnan Companies to the United States during the review period.

SUPPLEMENTARY INFORMATION:

Background

On June 25, 2014, the Department published the *Preliminary Results* of this administrative review.² On August 26, 2014, the Department extended the final results of this administrative review until December 22, 2014.³

The Department invited interested parties to comment on the *Preliminary Results*, received case and rebuttal briefs from several parties, and held a public hearing on October 17, 2014.⁴

Scope of the Order

The merchandise covered by the *Order*⁵ is aluminum extrusions which are shapes and forms, produced by an extrusion process, made from aluminum alloys having metallic elements corresponding to the alloy series designations published by The Aluminum Association commencing with the numbers 1, 3, and 6 (or proprietary equivalents or other certifying body equivalents).⁶

Imports of the subject merchandise are provided for under the following categories of the Harmonized Tariff Schedule of the United States (HTSUS): 7610.10.00, 7610.90.00, 7615.10.30, 7615.10.71, 7615.10.91, 7615.19.10, 7615.19.30, 7615.19.50, 7615.19.70, 7615.19.90, 7615.20.00, 7616.99.10, 7616.99.50, 8479.89.98, 8479.90.94, 8513.90.20, 9403.10.00, 9403.20.00, 7604.21.00.00, 7604.29.10.00, 7604.29.30.10, 7604.29.30.50,

² See Aluminum Extrusions from the People's Republic of China: Preliminary Results of Countervailing Duty Administrative Review; 2012, 79 FR 36009 (June 25, 2014) (Preliminary Results).

³ See Department Memorandum regarding "Aluminum Extrusions from the People's Republic of China: Extension of Deadline for Final Results of Countervailing Duty Administrative Review" (August 26, 2014).

⁴ For additional case history for this administrative review, *see* accompanying Decision Memorandum for the Final Results of the Countervailing Duty Administrative Review: Aluminum Extrusions from the People's Republic of China, dated concurrently with this notice (Issues and Decision Memorandum).

⁵ See Aluminum Extrusions from the People's Republic of China: Countervailing Duty Order, 76 FR 30653 (May 26, 2011) (Order).

⁶ For a complete description of the scope of the *Order*, see Issues and Decision Memorandum.

7604.29.50.30, 7604.29.50.60, 7608.20.00.30, 7608.20.00.90, 8302.10.30.00, 8302.10.60.30, 8302.10.60.60, 8302.10.60.90, 8302.20.00.00, 8302.30.30.10, 8302.30.30.60, 8302.41.30.00, 8302.41.60.15, 8302.41.60.45, 8302.41.60.50, 8302.41.60.80, 8302.42.30.10, 8302.42.30.15, 8302.42.30.65, 8302.49.60.35, 8302.49.60.45, 8302.49.60.55, 8302.49.60.85, 8302.50.00.00, 8302.60.90.00, 8305.10.00.50, 8306.30.00.00, 8414.59.60.90, 8415.90.80.45, 8418.99.80.05, 8418.99.80.50, 8418.99.80.60, 8419.90.10.00, 8422.90.06.40, 8473.30.20.00, 8473.30.51.00, 8479.90.85.00, 8486.90.00.00, 8487.90.00.80, 8503.00.95.20, 8508.70.00.00, 8516.90.50.00, 8516.90.80.50, 8517.70.00.00, 8529.90.73.00, 8529.90.97.60, 8538.10.00.00, 8543.90.88.80, 8708.29.50.60, 8708.80.65.90, 8803.30.00.60, 9013.90.50.00, 9013.90.90.00, 9401.90.50.81, 9403.90.10.40, 9403.90.10.50, 9403.90.10.85, 9403.90.25.40, 9403.90.25.80, 9403.90.40.05, 9403.90.40.10, 9403.90.40.60, 9403.90.50.05, 9403.90.50.10, 9403.90.50.80, 9403.90.60.05, 9403.90.60.10, 9403.90.60.80, 9403.90.70.05, 9403.90.70.10, 9403.90.70.80, 9403.90.80.10, 9403.90.80.15, 9403.90.80.20, 9403.90.80.41, 9403.90.80.51, 9403.90.80.61, 9506.11.40.80, 9506.51.40.00, 9506.51.60.00, 9506.59.40.40, 9506.70.20.90, 9506.91.00.10, 9506.91.00.20, 9506.91.00.30, 9506.99.05.10, 9506.99.05.20, 9506.99.05.30, 9506.99.15.00, 9506.99.20.00, 9506.99.25.80, 9506.99.28.00, 9506.99.55.00, 9506.99.60.80, 9507.30.20.00, 9507.30.40.00, 9507.30.60.00, 9507.90.60.00, and 9603.90.80.50.

The subject merchandise entered as parts of other aluminum products may be classifiable under the following additional chapter 76 subheadings: 7610.10, 7610.90, 7615.19, 7615.20, and 7616.99 as well as under other HTSUS chapters. In addition, fin evaporator coils may be classifiable under HTSUS numbers: 8418.99.80.50 and 8418.99.80.60. While HTSUS

subheadings are provided for convenience and customs purposes, the written description of the scope of the order is dispositive.⁷

Analysis of Comments Received

All issues raised in the parties' briefs are addressed in the Issues and Decision

Memorandum, dated concurrently with this notice, which is hereby adopted by this notice. A list
of the issues raised is attached to this notice as an Appendix. The Issues and Decision

Memorandum is a public document and is on file electronically via Enforcement and
Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System

(ACCESS).8 ACCESS is available to registered users at http://access.trade.gov and is available
to all parties in the Central Records Unit, room 7046 of the main Department of Commerce
building. In addition, a complete version of the Issues and Decision Memorandum can be
accessed directly on the internet at http://enforcement.trade.gov/frn/index.html. The signed
Issues and Decision Memorandum and the electronic version of the Issues and Decision

Memorandum are identical in content.

<u>Methodology</u>

The Department conducted this review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found countervailable, we find that there is a subsidy, *i.e.*, a government-provided financial contribution that gives rise to a benefit to the recipient, and that the subsidy is specific.⁹

⁷See Order.

⁸ On November 24, 2014, Enforcement and Compliance changed the name of Enforcement and Compliance's AD and CVD Centralized Electronic Service System (IA ACCESS) to AD and CVD Centralized Electronic Service System (ACCESS). The website location was changed from http://iaaccess.trade.gov to http://access.trade.gov. The Final Rule changing the references to the regulations can be found at 79 FR 69046 (November 20, 2014).

⁹ See sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

For a full description of the methodology underlying all of the Department's conclusions, see the Issues and Decision Memorandum.

Rate for Non-Selected Companies Under Review

There are 58 companies¹⁰ for which a review was requested and not rescinded, but were not selected as mandatory respondents. We did not calculate the non-selected rate by weight-averaging the rates of the Alnan Companies and Jiangsu Changfa, the companies selected for individual examination (mandatory respondents), using their actual export sales of subject merchandise to the United States for the POR, because doing so risks disclosure of proprietary information. We, therefore, calculated an average rate using the mandatory respondents' publicly-ranged sales data for 2012. For further information on the calculation of the non-selected rate, *see "Ad Valorem* Rate for Non-Selected Companies under Review" in the Issues and Decision Memorandum.

Rate for Non-Cooperatives Under Review

There are four companies that did not respond to the Department's Quantity and Value Questionnaire. For those non-cooperative companies, we calculated an adverse facts available rate (AFA). For further information on the calculation of the AFA rate, *see "Ad Valorem* Rate for Non-Cooperative Companies under Review" in the Issues and Decision Memorandum.

Final Results of the Review

In accordance with 19 CFR 351.221(b)(5), we calculated the listed net subsidy rates for 2012:

Company	2012
	Ad Valorem Rate
Alnan Aluminum Co., Ltd. (Alnan Aluminum), Alnan Aluminum Foil	10.32%
Co., Ltd. (Alnan Foil), Alnan (Shanglin) Industry Co., Ltd. (Shanglin	

¹⁰ The *Preliminary Results* stated 59 companies. For the final results, there are 58 companies because of the removal of one company. *See* Comment 22 of the Issues and Decision Memorandum.

Industry), and Shanglin Alnan Aluminum Comprehensive Utilization	
Power Co., Ltd. (Shanglin Power) (collectively, the Alnan Companies)	
and Kromet International Inc. (Kromet) ¹¹	
Jiangsu Changfa Refrigeration Co., Ltd.	2.94%
Allied Maker Limited	8.54%
Bracalente Metal Products (Suzhou) Co. Ltd.	8.54%
Changzhou Changzheng Evaporator Co., Ltd.	8.54%
China Square Industrial Ltd. and Zhaoqing China Square Industry Limited	8.54%
Chiping One Stop Industrial & Trade Co., Ltd.	8.54%
Cixi Handsome Pool Appliance Co., Ltd.	8.54%
Classic & Contemporary Inc.	8.54%
DongChuan Swimming Pool Equipments Co., Ltd.	8.54%
Dongguan Aoda Aluminum Co., Ltd.	8.54%
Dongguan Golden Tiger	8.54%
Dongguan Golden Tiger Hardware Industrial Co., Ltd.	8.54%
Dynabright Int'l Group (HK) Limited	8.54%
Ever Extend Ent. Ltd.	8.54%
Foshan Nanhai ZhaoYa Decorative Aluminum Ltd.	8.54%
Guang Ya Aluminum Industries Co. Ltd. and Kong Ah International Company Limited (collectively, the Guang Ya Companies)	8.54%
Guang Zhou Sang Yi Imp & Exp Co., Ltd.	8.54%
Guangdong Hao Mei Aluminum Co., Ltd.	8.54%
Guangdong Jianmei Aluminum Profile Company Limited	8.54%
Guangdong Nanhai Foodstuffs Imp & Exp Co., Ltd.	8.54%

The Alnan Companies are the producer of subject merchandise, and Kromet is the exporter. The rate applies to subject merchandise produced and/or exported by any of the named companies.

Guangdong Weiye Aluminum Factory Co., Ltd	8.54%
Guangdong Whirlpool Electrical Appliances Co., Ltd.	8.54%
Guangzhou Jangho Curtain Wall System Engineering Co., Ltd. and Jangho Curtain Wall Hong Kong Ltd.	8.54%
Hanyung Alcobis Co., Ltd.	8.54%
Hanyung Metal (Suzhou) Co., Ltd.	8.54%
Hoff Associates Mfg Reps Inc. (dba, Global Point Technology, Inc.) and Global Point Technology (Far East) Limited	8.54%
Isource Asia Limited (iSource)	8.54%
Jiaxing Jackson Travel Products Co., Ltd.	8.54%
Jiuyan Co., Ltd.	8.54%
Justhere Co., Ltd.	8.54%
Metaltek Group Co., Ltd.	8.54%
Metaltek Metal Industry Co., Ltd.	8.54%
Midea International Trading Co., Ltd.	8.54%
Nidec Sankyo (Zhejiang) Corporation	8.54%
Ningbo Splash Pool Appliance Co., Ltd.	8.54%
Permasteelisa South China Factory (Permasteelisa China) and Permasteelisa Hong Kong Limited	8.54%
Polight Industrial Ltd.	8.54%
Pushuo Mfg Co., Ltd. /dba/ Huiren Mfg Co Ltd.	8.54%
Shanghai Hong-hong Lumber Co.	8.54%
Shanghai Tongtai Precise Aluminum Alloy Manufacturing Co., Ltd.	8.54%
Shenyang Yuanda Aluminum Industry Engineering Co., Ltd.	8.54%
Sihui Shi Guo Yao Aluminum Co., Ltd.	8.54%
Sincere Profit Limited	8.54%

Skyline Exhibit Systems (Shanghai) Co., Ltd.	8.54%
Taishan City Kam Kiu Aluminium Extrusion Co. Ltd.	8.54%
Taizhou Lifeng Manufacturing Corporation	8.54%
tenKsolar (Shanghai) Co., Ltd.	8.54%
Tianjin Jinmao Import & Export Corp., Ltd.	8.54%
Tiazhou Lifeng Manufacturing Corporation	8.54%
Traffic Brick Network, LLC	8.54%
T-World Industries Limited	8.54%
Union Industry (Asia) Co., Ltd.	8.54%
Uniton Aluminium (HK) Ltd., Uniton Investment Ltd., and ZMC Aluminum Factory Limited	8.54%
Wenzhou Shengbo Decoration & Hardware	8.54%
Whirlpool (Guangdong)	8.54%
Whirlpool Canada L.P.	8.54%
Whirlpool Microwave Products Development Ltd.	8.54%
Zhaoqing New Zhongya Aluminum Co., Ltd. (New Zhongya) (also known as Guangdong Zhongya Aluminum Company Ltd.), Zhongya Shaped Aluminum (HK) Holding Limited, and Karlton Aluminum Company Ltd. (collectively, the Zhongya Companies)	8.54%
Zhejiang Dongfeng Refrigeration Components Co., Ltd.	8.54%
Dragonluxe Limited	160.09%
Henan New Kelong Electrical Appliances Co., Ltd.	160.09%
Press Metal International Ltd.	160.09%
Tianjin Ruxin Electric Heat Transmission Technology Co., Ltd.	160.09%

Assessment Rates

The Department intends to issue appropriate assessment instructions directly to U.S. Customs and Border Protection (CBP) 15 days after publication of these final results of review, to liquidate shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after January 1, 2012, through December 31, 2012, at the *ad valorem* rates listed above.

Cash Deposit Instructions

The Department intends to instruct CBP to collect cash deposits of estimated CVDs in the amounts shown above on shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of these final results of review. For all non-reviewed firms, we will instruct CBP to collect cash deposits of estimated CVDs at the most recent company-specific or all-others rate applicable to the company. Accordingly, the cash deposit requirements that will be applied to companies covered by this order, but not examined in this review, are those established in the most recently completed segment of the proceeding for each company. These cash deposit requirements, when imposed, shall remain in effect until further notice.

Administrative Protective Order

This notice serves as a reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of return or destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

We are issuing and publishing these results in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: December 22, 2014.

Paul Piquado, Assistant Secretary for Enforcement and Compliance.

Appendix

List of Topics Discussed in the Issues and Decision Memorandum:

- A. SUMMARY
- B. SCOPE OF THE ORDER
- C. SUBSIDIES VALUATION INFORMATION
- D. LOAN BENCHMARK RATES
- E. USE OF FACTS OTHERWISE AVAILABLE AND ADVERSE INFERENCES
- F. ANALYSIS OF PROGRAMS

Programs Determined To Be Countervailable

- 1. Policy Loans to Chinese Aluminum Extrusion Producers
- 2. Provision of Primary Aluminum for Less Than Adequate Remuneration (LTAR)
- 3. Special Reward Fund for Industrial Economy Transformation and Upgrading of the Whole District
- 4. Import and Export Credit Insurance Supporting Development Fund for Changzhou
- 5. Special Fund for External Economy
- 6. Special Funds for the Development of Five Industries
- 7. Award for Self-Innovation Brand/Grant for Self-Innovation Brand and Enterprise Listing (aka, Income Tax Reward for Listed Enterprises)
- 8. Preferential Tax Policies for the Opening and Development of Beibu Gulf Economic Zone of Guangxi Zhuang Autonomous Region (Local Income Tax Exemption)
- 9. Preferential Tax Program for High or New Technology Enterprises
- 10. International Market Exploration Fund
- 11. Special Funds of Guangxi Autonomous Region for Small Highland of Talents
- 12. Funds of Nanning Municipality for Technology Innovation
- 13. Funds of Guangxi Autonomous Region for Enterprises' Technology Renovation
- 14. Financial Assistance (interest subsidy) of Nanning Municipality for Key Technology Renovation
- 15. National Funds for the Industry Revitalization and Technology Renovation of the Key Fields
- 16. National Funds for Construction of Ten "Key Energy Saving Projects," "Key Demonstration Bases for Recycling Economy and Resource Saving," and "Key Industrial Pollution Control Projects"
- 17. Special Funds of Guangxi Beibu Gulf Economic Zone for the Development of Key Industries
- 18. Awards of Guangxi Autonomous Region for Advancement of Science and Technology
- 19. Awards of Guangxi Autonomous Region for New Products
- 20. Awards to Key Enterprises for Large Consumption of Electricity
- 21. Awards of Nanning Municipality for New Products
- 22. Intellectual Property Reward
- 23. Assistance for Science Research and Technology Development Planning Projects of Nanning Municipality

Programs Determined Not to Confer Measurable Benefit or Not Used

- 1. Exemption from City Construction Tax and Education Tax for Foreign-Invested Enterprises (FIEs)
- 2. Two Free, Three Half Income Tax Exemptions for FIEs
- 3. Preferential Tax Program for FIEs Recognized as High or New Technology Enterprises (HNTEs)
- 4. Provincial Government of Guangdong (PGOG) Tax Offset for Research & Development (R&D)
- 5. Refund of Land-Use Tax for Firms Located in the Zhaoqing New and High-Tech Industrial Development Zone (ZHTDZ)
- 6. Tax Reductions for FIEs Purchasing Chinese-Made Equipment
- 7. Preferential Tax Policies for the Development of Western Regions of China
- 8. Import Tariff and VAT Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries
- 9. Refund of VAT on Products Made Through Comprehensive Utilization of Resources
- 10. GOC and Sub-Central Government Grants, Loans, and Other Incentives for Development of Famous Brands and China World Top Brands (Famous Brands Program)
- 11. Fund for SME Bank-Enterprise Cooperation Projects
- 12. Special Fund for Significant Science and Technology in Guangdong Province
- 13. Fund for Economic, Scientific, and Technology Development
- 14. Provincial Fund for Fiscal and Technological Innovation
- 15. Provincial Loan Discount Special Fund for SMEs
- 16. Export Rebate for Mechanic, Electronic, and High-Tech Products
- 17. PGOG Special Fund for Energy Saving Technology Reform
- 18. PGOG Science and Technology Bureau Project Fund (*aka*, Guangdong Industry, Research, University Cooperating Fund)
- 19. Development Assistance Grants from the ZHTDZ Local Authority
- 20. Expanding Production and Stabilizing Jobs Fund of Jiangsu Province
- 21. Technical Standards Awards
- 22. Guangxi Awards for Private Enterprises Designated as Pilot Innovation-Oriented Enterprises
- 23. Special Funds of Nanning Municipality for Small Highland of Talents
- 24. Special Funds of Nanning Municipality for Academic and Technical Leaders of the New Century
- 25. Guangxi Technology R&D Funds
- 26. Supporting Funds of Nanning Municipality for "Informatization-industrialization Integration" and Development of Information Industry
- 27. Funds for Projects of Science and Technology Professionals serving the Enterprises
- 28. Financial Supporting Funds of Nanning Municipality for Technology Renovation for Production Safety
- 29. Assistances for R&D projects under Funds of Nanning Municipality for Foreign Trade Development
- 30. Funds of Nanning Municipality for Sustainable Development of Foreign Trade
- 31. Awards of Guangxi Autonomous Region for Emission Reduction of Main Pollutants
- 32. Special Funds of Guangxi Autonomous Region for Production Safety (Supporting Fund for Eliminating Potential and Seriously Dangerous Projects)

- 33. Funds of Guangxi Autonomous Region for Promotion of Foreign Trade Development of the West Region
- 34. Awards of Nanning Municipality for Excellent Foreign Trade Enterprises
- 35. Special Funds for Projects of National Science and Technology Supporting Plan
- 36. Provision of Land-Use Rights and Fee Exemptions To Enterprises Located in the ZHTDZ for LTAR
- 37. Provision of Land-Use Rights To Enterprises Located in the South Sanshui Science and Technology Industrial Park for LTAR
- 38. Labor and Social Security Allowance Grants in Sanshui District of Guangdong Province
- 39. "Large and Excellent" Enterprises Grant
- 40. Advanced Science/Technology Enterprise Grant
- 41. Tiaofeng Electric Power Subscription Subsidy Funds
- 42. Award for Excellent Enterprise
- 43. Export Incentive Payments Characterized as VAT Rebates
- 44. PGOG and Foshan City Government Patent and Honor Award Grants
- 45. Foshan City Government Technology Renovation and Technology Innovation Special Fund Grants
- 46. Nanhai District Grants to State and Provincial Enterprise Technology Centers and Engineering Technology R&D Centers
- 47. Loans and Interest Subsidies Provided Pursuant to the Northeast Revitalization Program
- 48. Provincial Tax Exemptions and Reductions for "Productive" FIEs
- 49. Tax Reductions for FIEs in Designated Geographic Locations
- 50. Tax Reductions for Technology- or Knowledge-Intensive FIEs
- 51. Tax Credits for Domestically-Owned Companies Purchasing Chinese-Made Equipment
- 52. Tax Reductions for Export-Oriented FIEs
- 53. Tax Refunds for Reinvesting of FIE Profits in Export-Oriented Enterprises
- 54. Accelerated Depreciation for Enterprises Located in the Northeast Region
- 55. Forgiveness of Tax Arrears for Enterprises in the Old Industrial Bases of Northeast China
- 56. VAT Rebates on FIE Purchases of Chinese-Made Equipment
- 57. Exemptions from Administrative Charges for Companies in the ZHTDZ
- 58. Grants to Cover Legal Fees in Trade Remedy Cases in Zhenzhen
- 59. Clean Production Technology Fund
- 60. Grants for Listing Shares: Liaoyang City (Guangzhou Province), Wenzhou Municipality (Zhejiang Province), and Quanzhou Municipality (Fujian Province)
- 61. Northeast Region Foreign Trade Development Fund
- 62. Land Use Rights in the Liaoyang High-Tech Industry Development Zone
- 63. Allocated Land Use Rights for State-Owned Enterprises
- 64. Tax Refunds for Enterprises Located in the ZHTDZ
- 65. Provision of Electricity for LTAR to FIEs Located in the Nanhai District of Foshan City
- 66. Nanhai District Grants to HNTEs
- 67. Government Provision of Land-Use Rights to Enterprises Located in the Yongji Circular Economic Park for LTAR
- 68. Support for Disabled Persons
- 69. Awards of Nanning Municipality for Advancement of Science and Technology
- 70. Award of Nanning Municipality for Industrial Enterprises Completing Energy Saving Tasks

- 71. Membership Fee Refunds for Members of Rescue Sub-team of Guangxi Emergency and Rescue Association for Production Safety
- 72. Funds for Demonstration Bases of Introducing Foreign Intellectual Property
- 73. Funds of Nanning Municipality for Project Preliminary Works
- 74. Special Funds of Nanning Municipality for Key Planning Project of Professionals Cultivation
- 75. Funds of Guangxi Autonomous Region for Energy Saving and Emission Reduction
- 76. Awards of Nanning High-tech Zone for Annual top Tax Payers of Industrial Enterprises
- 77. Awarding Funds of Guangxi Autonomous Region for Renovation of Energy-Saving Technologies
- 78. National Special Funds for Emission of Main Pollutants (Assistance for Construction of Automatic Surveillance of Key Pollutant Sources)
- 79. Support for the Tax Refund Difference Program
- 80. Export Credit Subsidy Program: Export Seller's Credits
- 81. Export Credit Subsidy Program: Export Buyer's Credits
- 82. Government Purchase of Aluminum Extrusions for More Than Adequate Remuneration
- 83. 2009 Special Fund
- 84. Special Fund Subsidy for Export-Oriented Economy
- 85. Bonus for 2009 Excellent Sewage Treatment Management Companies
- 86. Special Fund Subsidy for Industrial Development
- 87. Special Fund for 2010 Provincial-Level Foreign Economy and Foreign Trade Development
- 88. Special Fund for Environment Protection
- 89. Special Guiding Fund
- 90. Special Fund for Foreign Trade
- 91. Special Fund for Industrial Development
- 92. Special Guiding Fund for Key Industries
- 93. Social Insurance Subsidy
- 94. Migrant Workers Training Subsidy
- 95. Technical Reform Subsidy for Changzhou City
- 96. Income Tax Rewards for Key Enterprises
- 97. Returns for Land-Transferring Fee
- 98. State Key Technology Renovation Project Fund
- 99. Supporting Funds for Trade with the Minority Nationalities and Production of Goods Specially Needs by Minority Nationalities
- 100. Provision of Steam Coal for LTAR

G. AD VALOREM RATE FOR NON-SELECTED COMPANIES UNDER REVIEW

H. AD VALOREM RATE FOR NON-COOPERATIVE COMPANIES UNDER REVIEW

I. ANALYSIS OF COMMENTS

General Subsidy Issues

Comment 1: Application of the CVD Law to the PRC

Comment 2: Countervailing Subsidies Received Prior to January 1, 2005

Program-Specific Issues

- Comment 3: Whether There Is a Link Between Policy Lending and Respondents' Bank Loans
- Comment 4: Whether PRC Commercial Banks Are Government Authorities
- Comment 5: Computation of Benchmark Loan Interest Rate
- Comment 6 Whether State Ownership Makes an Entity a Government Authority
- Comment 7: Whether Chinese Communist Party (CCP) Affiliations/Activities by Company
 - Officials Makes the Company a Government Authority
- Comment 8: Whether the GOC Responded to the Best of Its Ability Regarding Ownership and CCP Affiliation for Primary Aluminum Producers and Provided Sufficient Evidence to Find that Some Producers Were Not Government Authorities
- Comment 9: Benchmark Price for Primary Aluminum
- Comment 10: Prices Must Be Properly Weight-averaged
- Comment 11: Whether the Provision of Primary Aluminum Is Specific
- Comment 12: Use of a Tier-One Price for the Provision of Primary Aluminum
- Comment 13: Whether Certain Programs Were Limited to an Enterprise or Industry
- Comment 14: Whether the Department's Investigation of Uninitiated Programs is Unlawful

Company-Specific Issues

- Comment 15: Attribution of Subsides Received by the Alnan Companies
- Comment 16: Allocation of Grant Program for Alnan Aluminum
- Comment 17: Benefits Received by Alnan Aluminum Prior to 2012
- Comment 18: Whether Alnan Foil Is an Input Producer and Subsidies Received by Alnan Foil Should Be Attributed to Alnan Aluminum
- Comment 19: Whether Grants Received by Shanglin Industry Should be Attributed to Alnan Aluminum
- Comment 20: Errors in Alnan Aluminum's Trade Financing Calculation

Other Issues

- Comment 21: Whether to Collect Duties or to Lift Any Suspension and Liquidate Without
 - Regard to Duties for Permasteelisa, Jangho, and Streamlight
- Comment 22: Correct Spelling of Company Name

J. CONCLUSION

[FR Doc. 2014-30659 Filed 12/30/2014 at 8:45 am; Publication Date: 12/31/2014]